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OCT 07 2008

PUBLIC SERVICE  
COMMISSION

Ms. Stephanie L. Stumbo  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

Louisville Gas and Electric  
Company  
State Regulation and Rates  
220 West Main Street  
PO Box 32010  
Louisville, Kentucky 40232  
www.eon-us.com

October 7, 2008

Lonnie E. Bellar  
Vice President  
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F 502-217-2109  
lonnie.bellar@eon-us.com

Re: *Louisville Gas and Electric Company – Report of Certain Material  
Changes – Case No. 2006-00445*

Dear Ms. Stumbo:

Pursuant to the Commission's Order, dated January 31, 2007, in the  
aforementioned case, Louisville Gas and Electric Company ("LG&E") hereby  
files a report of material changes that LG&E would have had to disclose to the  
Securities and Exchange Commission ("SEC") on a Form 8-K if the company  
had continued to have publicly held secured debt.

In compliance with this Commission order, LG&E is submitting this letter as its  
report. With respect to September 2008, LG&E believes there are no reportable  
events.

Should you have any questions in this regard, please do not hesitate to contact  
me.

Sincerely,

A handwritten signature in black ink that reads "Lonnie E. Bellar". The signature is written in a cursive, flowing style.

Lonnie E. Bellar